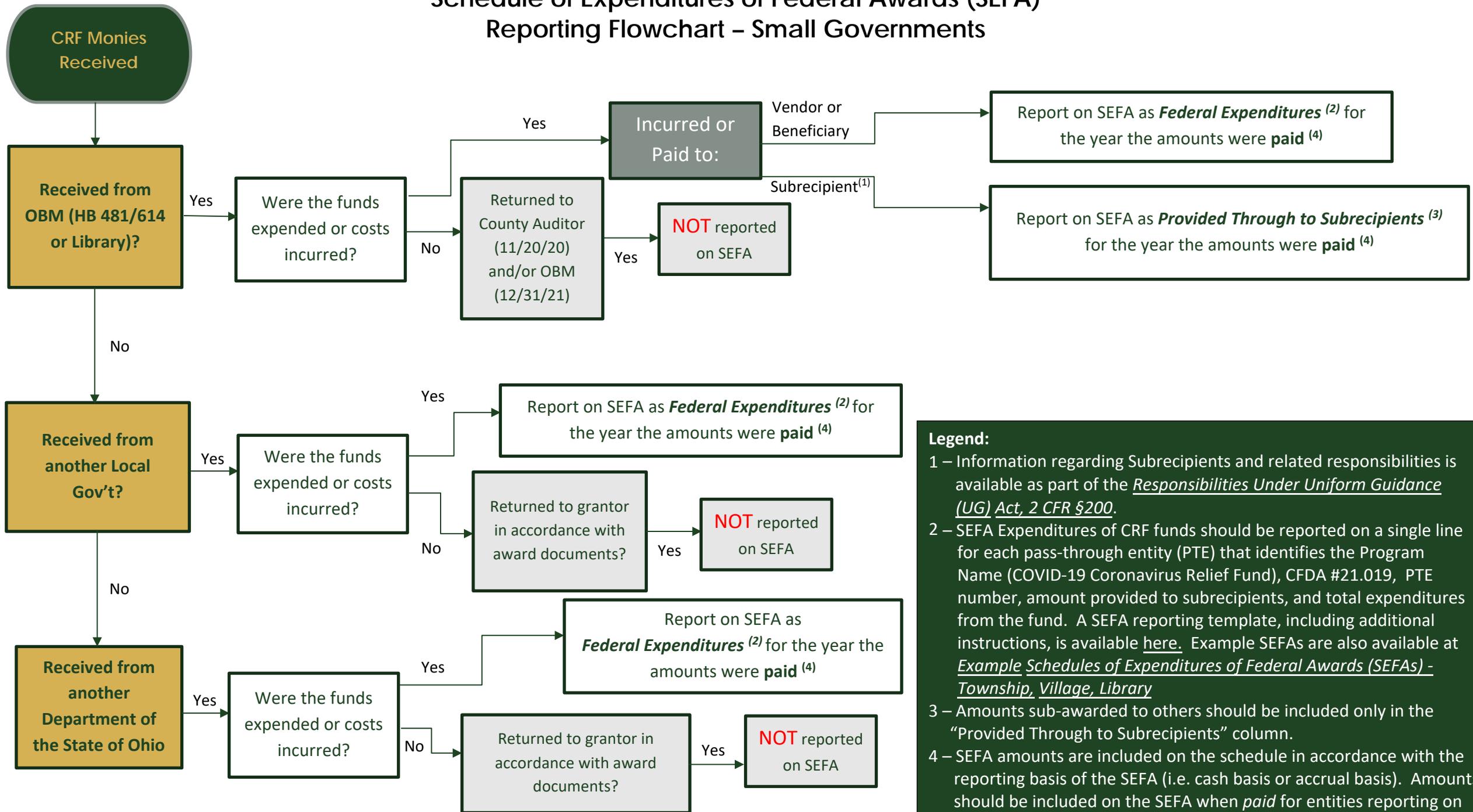


Coronavirus Relief Fund (CRF) Schedule of Expenditures of Federal Awards (SEFA) Reporting Flowchart – Small Governments



Legend:

- 1 – Information regarding Subrecipients and related responsibilities is available as part of the *Responsibilities Under Uniform Guidance (UG) Act, 2 CFR §200.*
- 2 – SEFA Expenditures of CRF funds should be reported on a single line for each pass-through entity (PTE) that identifies the Program Name (COVID-19 Coronavirus Relief Fund), CFDA #21.019, PTE number, amount provided to subrecipients, and total expenditures from the fund. A SEFA reporting template, including additional instructions, is available [here](#). Example SEFAs are also available at [Example Schedules of Expenditures of Federal Awards \(SEFAs\) - Township, Village, Library](#)
- 3 – Amounts sub-awarded to others should be included only in the “Provided Through to Subrecipients” column.
- 4 – SEFA amounts are included on the schedule in accordance with the reporting basis of the SEFA (i.e. cash basis or accrual basis). Amounts should be included on the SEFA when *paid* for entities reporting on the cash basis, which is the most common reporting basis for entities in Ohio.